रजिस्ट्री सं० डी० 221 REGISTERED No. D. 221

भारत का राजपत्र
The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 121] नई दिल्ली, बृहस्पतिवार, जून 13, 1968/ज्येष्ठ 23, 1890
No. 121] NEW DELHI, THURSDAY, JUNE 13, 1968/JYAISTHA 23, 1890

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 13th June 1968.

G.S.R. 1135.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts parts of refrigerating machinery falling under sub-item (3) of item 29A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), read with the notification of the Government of India, Ministry of Finance (late Department of Revenue) No. 80/62-Central Excises, dated the 24th April, 1962 from so much of the duty of excise leviable on the said parts as is in excess of 30 per cent *ad valorem* duty, subject to the following conditions, namely:—

(a) The Collector of Central Excise shall be satisfied that the parts are required for use in a cold storage which is already installed on the date of this notification or to be installed after the said date and that the said cold storage is for storage and preservation of the food-stuffs specified in paragraph 3 of the Cold Storage Order dated 3rd September, 1964;

(b) The owner of the cold storage in respect of which the parts of refrigerating machinery are required gives a written undertaking to the Collector of Central Excise to satisfy the proper officer of Central Excise,—

(i) within one month of the date of clearance of the parts by the manufacturer, after payment of duty or such extended period as the Collector of Central Excise may allow, in the case of parts required for the cold storage already installed on the date of this notification, and

(ii) within one year of the date of clearance, after payment of duty, of the parts by the manufacturer, or such extended period as the Collector may allow, in the case of parts required for the cold storage installed after the date of this notification,

that the parts are actually used in the cold storage and in default, to pay that part of the duty which is exempt under this notification;

(c) In case of a cold storage installed after the date of this notification the owner undertakes to produce a licence under the Cold Storage Order, 1964, within a period of one year, or such extended period as the Collector may allow, from the date of clearance of the machinery and in default, to pay that part of the duty which is exempt under this notification; and

(d) As far as may be, the procedure specified in Chapter X of the Central Excise Rules, 1944, is followed.

[No. 132/68—CE-F. No. 31/10/67-CX-VII.]

B. N. RANGWANI, Under Secy.

PRINTED BY THE GENERAL MANAGER, GOVERNMENT OF INDIA PRESS NEW DELHI AND PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI, 1968